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PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Request for final appropriations for the biennium 1990-1991 on an ex post facto basis

Addendum

Second report of the Secretary-General

1. By document A/C.5/47/77 of 15 December 1992, the Secretary-General informed the General Assembly of the final expenditure outcome of the biennium 1990-1991 and proposed action regarding approval of a final appropriation for the biennium. The General Assembly, by its decision 47/453, adopted on 22 December 1992, decided to revert to the question of the final appropriations for the biennium 1990-1991 at its resumed forty-seventh session.

2. The present report provides updated information on the financial results of the biennium, on the basis of the closure of the accounts as at 31 December 1992. Accordingly, the information provided in the present document supersedes that contained in document A/C.5/47/77. Based on the new information and proposals contained herein, the proposals in the earlier document should also be considered to be superseded.

3. When the accounts for the biennium 1990-1991 were closed in March 1992, expenditure and income both exceeded the amounts which had been approved in appropriations resolution 46/184. The net amount of the excess was $11,971,200, which was within the amount of a net commitment authority of $13,867,100 which had been granted by the General Assembly by the same resolution. This amount was summarized, at the time, as follows:

(in thousands of United States dollars)

	Approved	Revised	Increase	Per cent
Expenditure	2 167 974.5	2 188 370.0	20 395.5	0.9
Income	400 656.2	409 080.5	8 424.3	2.1
Net requirements	1 767 318.3	1 779 289.5	11 971.2	0.7

4. Included in the expenditures reported at the end of 1991 was an amount of $55,813,200 in unliquidated obligations. In accordance with financial regulation 4.3, these obligations remained available for disbursement for a further 12 months - that is, until 31 December 1992. In the case of section 24, a longer period of validity applied, as provided for in General Assembly resolution 44/193.

5. Upon the closure of the accounts as at 31 December 1992, certain savings had been achieved in the liquidation of obligations. The annex to the present report contains the details of the final expenditure outcome by section, after liquidation of obligations, as summarized below:

(in thousands of United States dollars)

	Approved	Revised	Increase	Per cent
Expenditure	2 167 974.5	2 185 636.6	17 662.1	0.8
Income	400 656.2	409 936.2	9 280.0	2.3
Net requirements	1 767 318.3	1 775 700.4	8 382.1	0.5

6. It should be noted that the final expenditure outcome excludes approximately $1.5 million in obligations, representing contractual commitments which were charged originally against the budget for 1990-1991, in respect of which payments could not be completed prior to 31 December 1992. In accordance with financial regulation 4.4, these valid obligations have been transferred as a charge against current appropriations in sections 35 and 41.

Action requested of the General Assembly at its forty-seventh session

7. As a result of the foregoing considerations, the following action by the General Assembly at its current session is proposed:

(a) Approving an increase in the appropriation authorized in resolution 46/184 A for the biennium 1990-1991 in the amount of $17,662,100 under the sections of expenditure;

(b) Deciding to assess Member States in 1994 for the amount of the increase, offset by an amount of $9,280,000, corresponding to the increase in the amount of the revised estimates of income under income sections 2 and 3 ($1,982,300) and, in accordance with the provisions of General Assembly resolution 973 (X), to the respective shares of Member States in the Tax Equalization Fund, consisting of the increase ($7,297,700) under income section 1, Income from staff assessment.

ANNEX

Budget closing: comparison between final expenditure and voted appropriation as at 31 December 1992

(Thousands of United States dollars)

A. Expenditure by part and section	Appropriation approved by res. 46/184	Disbursements	Unliquidated obligations	Total expenditure	Increase or (decrease) in relation to approved appropriation	
					Amount	Per cent
PART I. Overall policy-making, direction and coordination						
1. Overall policy-making, direction and coordination	78 582.3	75 838.1	0.0	75 838.1	(2 744.2)	(3.5)
TOTAL PART I:	78 582.3	75 838.1	0.0	75 838.1	(2 744.2)	
PART II. Political and Security Council affairs; peace-keeping activities						
2A. Political and Security Council affairs; peace-keeping activities	96 066.5	98 924.8	0.0	98 924.8	2 858.3	3.0
2B. Disarmament affairs activities	11 957.5	12 152.2	0.0	12 152.2	194.7	1.6
2C. Office for Ocean Affairs and the Law of the Sea	7 686.9	7 632.8	0.0	7 632.8	(54.1)	(0.7)
TOTAL PART II:	115 710.9	118 709.8	0.0	118 709.8	2 998.9	
PART III. Political affairs, trusteeship and decolonization						
3. Political affairs, trusteeship and decolonization	23 221.4	23 116.8	0.0	23 116.8	(104.6)	(0.5)
TOTAL PART III:	23 221.4	23 116.8	0.0	23 116.8	(104.6)	

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A. Expenditure by part and section	Appropriation approved by res. 46/184	Disbursements	Unliquidated obligations	Total expenditure	Increase or (decrease) in relation to approved appropriation	
					Amount	Per cent
PART IV. Economic, social and humanitarian activities						
4. Policy-making organs (economic and social activities)	8 985.3	9 014.3	0.0	9 014.3	29.0	0.3
5A. Office of the Director-General for Development and International Economic Cooperation	5 077.1	5 279.0	0.0	5 279.0	201.9	4.0
5B. Regional commissions New York office	943.1	979.3	0.0	979.3	36.2	3.8
6. Department of International Economic and Social Affairs	47 628.7	48 155.0	0.0	48 155.0	526.3	1.1
7. Department of Technical Cooperation for Development	25 308.6	25 730.0	0.0	25 730.0	421.4	1.7
8. Activities on global social development issues	11 778.0	11 927.4	0.0	11 927.4	149.4	1.3
9. Transnational corporations	12 050.7	12 399.2	0.0	12 399.2	348.5	2.9
10. Economic Commission for Europe	37 429.9	38 124.5	0.0	38 124.5	694.6	1.9
11. Economic and Social Commission for Asia and the Pacific	42 471.5	43 169.8	0.0	43 169.8	698.3	1.6
12. Economic Commission for Latin America and the Caribbean	54 655.8	54 955.7	0.0	54 955.7	299.9	0.5
13. Economic Commission for Africa	60 468.0	63 518.3	0.0	63 518.3	3 050.3	5.0
14. Economic and Social Commission for Western Asia	45 139.6	46 136.4	0.0	46 136.4	996.8	2.2

A. Expenditure by part and section	Appropriation approved by res. 46/184	Disburse-ments	Unliqui-dated obligations	Total expendi-ture	Increase or (decrease) in relation to approved appropriation	
					Amount	Per cent
15. United Nations Conference on Trade and Development	84 343.5	84 028.1	0.0	84 028.1	(315.4)	(0.4)
16. International Trade Centre	15 837.6	15 914.8	0.0	15 914.8	77.2	0.5
17. Centre for Science and Technology for Development	4 310.1	4 326.7	0.0	4 326.7	16.6	0.4
18. United Nations Environment Programme	11 787.2	10 976.2	0.0	10 976.2	(811.0)	(6.9)
19. United Nations Centre for Human Settlements (Habitat)	10 351.1	10 377.3	0.0	10 377.3	26.2	0.3
20. International drug control	9 994.0	10 019.0	0.0	10 019.0	25.0	0.3
21. Office of the United Nations High Commissioner for Refugees	39 665.7	40 178.5	0.0	40 178.5	512.8	1.3
22. Office of the United Nations Disaster Relief Coordinator	7 425.4	7 447.1	0.0	7 447.1	21.7	0.3
23. Human rights	19 739.5	19 990.1	0.0	19 990.1	250.6	1.3
24. Regular programme of technical cooperation	36 832.7	33 363.3	985.4	54 348.7	(2 484.0)	(6.7)
TOTAL PART IV:	592 223.1	596 010.0	985.4	596 995.4	4 772.3	
PART V. International justice and law						
25. International Court of Justice	16 249.3	16 959.5	0.0	16 959.5	710.2	4.4
26. Legal activities	19 056.3	18 428.9	0.0	18 428.9	(627.4)	(3.3)
TOTAL PART V:	35 305.6	35 388.4	0.0	35 388.4	82.8	

A. Expenditure by part and section	Appropriation approved by res. 46/184	Disburse-ments	Unliqui--dated obligations	Total expendi-ture	Increase or (decrease) in relation to approved appropriation	
					Amount	Per cent
PART VI. Public information						
27. Public information	92 604.8	93 448.6	0.0	93 448.6	843.8	0.9
TOTAL PART VI:	92 604.8	93 448.6	0.0	93 448.6	843.8	
PART VII. Common support services						
28. Administration and management	438 710.3	437 941.7	0.0	437 941.7	(768.6)	(0.2)
29. Conference and library services	388 366.0	395 680.8	0.0	395 680.8	7 314.8	1.9
TOTAL PART VII:	827 076.3	833 622.5	0.0	833 622.5	6 546.2	
PART IX. Staff assessment						
31. Staff assessment	330 437.9	337 119.9	0.0	337 119.9	6 682.0	2.0
TOTAL PART IX:	330 437.9	337 119.9	0.0	337 119.9	6 682.0	
PART X. Capital expenditures						
32. Construction, alteration, improvement and major maintenance of premises	72 812.2	71 397.1	0.0	71 397.1	(1 415.1)	(1.9)
TOTAL PART X:	72 812.2	71 397.1	0.0	71 397.1	(1 415.1)	
GRAND TOTAL:	2 167 974.5	2 184 651.2	985.4	2 185 636.6	17 662.1	

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B. Income estimates by part and section	Final income estimates res. 46/184	Final estimate this report	Surplus (shortfall) Amount	Per cent
PART I. Income from staff assessment				
1. Income from staff assessment	335 174.6	342 472.3	7 297.7	2.2
TOTAL PART I:	335 174.6	342 472.3	7 297.7	
PART II. Other income				
2. General income	55 442.4	57 095.8	1 653.4	3.0
3. Revenue-producing activities	10 039.2	10 368.1	328.9	3.3
TOTAL PART II:	65 481.6	67 463.9	1 982.3	3.0
TOTAL INCOME SECTIONS	400 656.2	409 936.2	9 280.0	
Net appropriation for the biennium 1990-1991				
Expenditures	2 167 974.5	2 185 636.6	17 662.1	0.8
Income	400 656.2	409 936.2	9 280.0	2.3
NET REQUIREMENTS	1 767 318.3	1 775 700.4	8 382.1	0.5